

Tax Rates, Wage Limits, and Value of Meals and Lodging

YEAR	MAXIMUM TAXABLE WAGE BASE		MAXIMUM UI TAX %		ETT	SDI** TAX %	DI ELECT. COVERAGE**		VALUE OF MEALS				
	UI	DI	Unrated	Rated			Qtrly. Wages	Tax %	DAY	BR.	LU.	DI.	UNID.
2004	7,000	68,829	3.4	6.2	0.1	1.18	*	2.1	8.55	1.85	2.60	4.10	3.00
2003	7,000	56,916	3.4	5.4	0.1	0.9	*	1.97	8.45	1.85	2.55	4.05	2.95
2002	7,000	46,327	3.4	5.4	0.1	0.9	*	1.63	8.20	1.80	2.50	3.90	2.85
2001	7,000	46,327	3.4	5.4	0.1	0.9	*	1.66	7.85	1.70	2.40	3.75	2.75
2000													
eff. 4-1-00 thru 12-31-00	7,000	46,327	3.4	5.4	0.1	0.7	*	1.99	7.75	1.70	2.35	3.70	2.70
2000													
eff. 1-1-00 thru 3-31-00	7,000	46,327	3.4	5.4	0.1	0.5	*	1.99	7.75	1.70	2.35	3.70	2.70

VALUE OF LODGING

	(Max. Per Month)		(Min. Per Week)	
* The DI Elective Coverage quarterly wages are the greater of \$1,150, or one-fourth of the profit shown on the individual's IRS Schedule SE, as reported on or before April 15 of the preceding tax year (e.g. on the 1999 IRS schedule for 2001).	2004	\$921	2004	\$29.85
	2003	\$886	2003	\$28.75
	2002	\$826	2002	\$26.80
	2001	\$778	2001	\$25.25
** Includes Paid Family Leave (PFL) beginning January 1, 2004.	2000	\$742	2000	\$24.05

NOTE: Lodging: (66 2/3 percent of ordinary rental value, but not to exceed the above Max or be less than the above Min.) These values apply to non-maritime employees only.